

1 **EXPENDITURE MANAGEMENT SYSTEM, METHOD AND RECORDING MEDIA**

2 **ABSTRACT**

3 Provides expenditure management methods and systems for
4 performing the handling of consumption tax and for
5 performing various kinds of management by creating master
6 data for appropriation and write-off of expenditures and
7 master data for transfer within an organization. One system
8 for managing expenditure for automatic transfer service of
9 rates includes: a detail data input section; a
10 pre-journalizing details database for storing this detail
11 data; a master database for storing master data; a data
12 collation and journalizing section for collating the detail
13 data with the master data and creating journal data; and an
14 appropriation database and transfer journal database for
15 storing the journal data. It creates journal data according
16 to contents of processing for the expenditure management,
17 while the master database stores multiple kinds of master
18 data depending on the multiple kinds of journal data created
19 by the data collation and journalizing section .